



IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
Richmond Division

UNITED STATES OF AMERICA,) Civil No. 3:10-cv-627
Petitioner,)
v.)
STEVEN R. HOLDER,)
Respondent.)

DECLARATION OF NAZIH BAZZI

I, NAZIH BAZZI, pursuant to 28 U.S.C. § 1746, declare as follows:

1. I am a duly commissioned revenue officer employed by the Internal Revenue Service ("Service") in the Small Business/Self-Employed Division at 400 North 8th Street, Richmond, Virginia 23219, and am authorized to issue Internal Revenue Service summonses.
2. In my capacity as a revenue officer, I am conducting an investigation into the collection of the income tax liabilities of Steven R. Holder for the tax years ending December 31, 2005; December 31, 2006; December 31, 2007; and December 31, 2008.
3. In furtherance of the above investigation of Steven R. Holder, and under 26 U.S.C. § 7602, I issued on May 11, 2010, an administrative summons- Internal Revenue Service Form 6637- to Steven R. Holder to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons directed Steven R. Holder to appear before me on May 28, 2010 at 9:00 a.m. and provide various documents and records. A true and correct copy of the summons is attached hereto as Exhibit 1.

4. In accordance with Section 7603(a) of the Internal Revenue Code (26 U.S.C.), I served an attested copy of the summons described in paragraph 3 above on the respondent, Steven R. Holder, by personal hand delivery, on May 12, 2010, as evidenced in the certificate of service on the reverse side of the summons.

5. On May 28, 2010, the date on which the respondent was required to comply with the summons, the respondent failed to appear, testify or produce records which were demanded by the summons, and this failure continues to the date of this declaration.

6. On June 30, 2010, the Service's counsel sent a letter to the Respondent's attorney, Rewaq M. Najor, a letter noting that the Respondent "did not comply with the provisions of the summons served on him on May 12, 2010," and that "[l]egal proceedings may be brought against your client . . . for not complying with this summons." The letter concluded by offering the Respondent an opportunity "[t]o avoid such proceedings" by appearing before the Revenue Officer on July 19, 2010 at 10:00 a.m. A true and correct copy of the letter, as contained in the official file, is attached hereto as Exhibit 2. The respondent, Steven R. Holder, did not appear for the scheduled meeting.

7. To my knowledge, the summoned information is in the possession of the summoned party, and is not already in the possession of the Service. The summoned information is necessary in order to effectuate the collection of the income tax liabilities of Steven R. Holder for the years 2005, 2006, 2007, and 2008.

8. As of the date of this declaration, there has not been a referral, pursuant to 26 U.S.C. § 7602(d) to the Department of Justice for the tax years at issue. In other words, the Service has not made a recommendation to the Department of Justice for a grand jury investigation or

criminal prosecution of Steven R. Holder for the tax years at issue. The Service is not delaying a recommendation to the Department of Justice in order to collect additional information on Steven R. Holder. The Department of Justice also has not made any request under 26 U.S.C. § 6103(h)(3)(B) for the disclosure of any return or return information (as those terms are defined in 26 U.S.C. § 6103(b)) relating to Steven R. Holder.

9. As of the date of this declaration, I have not collected the liabilities for tax years 2005, 2006, 2007, and 2008.

10. All administrative steps required by the Internal Revenue Code for the issuance of summonses have been taken.

I declare under penalty of perjury that the foregoing is true and correct.

EXECUTED this 2nd day of September, 2010.



Nazih Bazzi
Revenue Officer